

★ This appendix is limited to accounts 4540 through 4580. The complete Chart of Accounts is available at: <http://www.fms.treas.gov/ussgl/index.html> on the internet.

**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Internal Fund Distributions Issued  
**Account Number:** 4540  
**Normal Balance:** Credit

**Definition:** Represents the amount of obligational authority allocated from departmental levels to intermediate levels.

**Account Title:** Internal Fund Distributions Received  
**Account Number:** 4550  
**Normal Balance:** Debit

**Definition:** Represents the amount of direct and reimbursable program authority received from departmental level by an intermediate level activity. It can also represent the amount of suballocations received from another intermediate level activity.

**Account Title:** Funds Available for Allotment  
**Account Number:** 4560  
**Normal Balance:** Credit

**Definition:** Represents the amount of direct and reimbursable authority available at an intermediate level activity for allotment to installation level activities or suballocation to other intermediate level activities.

**Account Title:** Allotments Issued  
**Account Number:** 4570  
**Normal Balance:** Credit

**Definition:** Represents the amount of direct and reimbursable authority allotted by intermediate level activities to installation level activities or suballocated to other intermediate level activities.

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**U.S. Government Standard General Ledger  
Accounts and Definitions**

**Account Title:** Allotments Received  
**Account Number:** 4580  
**Normal Balance:** Debit

**Definition:** Represents the amount of direct program allotments received for the fiscal year.